

*An Abstract of the DUTIES laid upon Salt, Earthen-
Ware and Tobacco-Pipes, viz.*

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TH E Act enacts, That there shall be paid for every Gallon of Salt, and Rock Salt, made at the Salt Work, or taken out of any Pits within the Kingdom of England, &c. three half Pence, and after that rate for a greater or lesser Quantity: Also that all Salt made from Rock Salt, (allowing the draw-back for the same) and all refined Salt, or Salt made from Salt, either Imported or made in England, shall pay the said Duty of three half Pence per Gallon.

All Salt, at all Salt-Works and Salt-Pits, (Rock-Salt excepted) shall be measured at the rate of fifty six pounds to the Bushel.

All Salt brought from Scotland by Land, and also all imported Salt, whether of the Product or Manufacture of this Kingdom, or of the Dominion of Wales, or Town of Berwick upon Tweed, brought in, Landed, or put on shore, before Entry made, and Payment of the Duties imposed, shall be Forfeited; one Moiety to the King, and the other to the Seizer.

Every Collector or Officer appointed to Receive the said Duties, shall after the 17 of May, 1696. provide at every Salt-Work, a sufficient Beam, Scale and Weights, or Stileard, and shall have Liberty to fix the same in some convenient place, in or about such Salt-Work, for weighing all Salt that shall be deliver'd from thence: Also one or more Persons living in or near such Salt-Work, or Pit, shall be Sworn to the true weighing all Salt, there to be delivered. The next Justice of Peace to Administer the said Oath, without Fee or Reward. And such Weighers to be paid for their pains by the Collector or Officer.

That the Officers shall deliver gratis and without delay, so many Warrants or Permits, to each Carrier of Salt as he shall demand for such several Horse Loads of Salt, as he shall Load at one time and at one Salt-Work.

That all, and every the Rates, directed to be paid by an Act, made in the 5th and 6th Year of his present Majesty, for the several sorts of Fish (except Conger) therein mentioned, to be Exported, shall be allowed and paid during the continuance of this Act.

That after the 17 of May, all Persons selling Salt (except Forreign Salt) made for use, shall sell the same after the Rate of 56 pound weight to the Bushel, and not otherwise; and for every Offence to forfeit the Sum of five Pounds to the Informer.

That for preventing Exactions upon the Sale of Salt in this Kindom, the Lord Mayor and Court of Aldermen of London, shall before the 1st of May, 1696. Set Ascertain and Publish in Writing, certain reasonable Rates and Prizes upon all Salt to be sold, or exposed to Sale after the said 1st of May in London; the precincts thereof, and within the Bills of Mortality: And that the Justices of Peace for the other Counties, Cities and Places within this Kingdom, shall before the 1st of August, 1696. at the several respective general Sessions of the Peace Set Ascertain, and duly publish in Writing, certain reasonable Rates and Prizes upon all Salt sold or to be exposed to Sale, after the said 1st of August. Also that the said Lord Mayor, Justices of the Peace, &c. shall from time to time, if necessary continue to do the same; which said Prizes so Set, Ascertain'd, Alter'd, and Corrected, are to be observ'd by all Persons selling or exposing Salt to sale; and if any Person sell any Salt at a higher Rate, or refuse to sell at the Rates aforesaid, such Person for every such Offence shall Forfeit five Pounds, one Moiety to the King, and the other to the Informer.

G L A S S.

That all the Rates, Impositions and Duties upon Glass, or Glas-wares, Stone Botles, and Earthen Botles, and every of them, granted by an Act, intituled, *An Act for granting to his Majesty, certain Duties upon Glas-wares, Stone and Earthen Botles, Coals and Culm, &c.* shall be raised, levied and paid for ever. And that the said Act as far, and concerning the Duties and Impositions upon Glas-wares, Stone and Earthen Botles, shall continue, and be in Force for ever.

That from and after the 17 of May, there shall be Collected and Paid, for all sorts of Tobacco Pipes, and for all sorts of Earthen-wares, which shall be made, burnt or baked within this Kingdom, or imported or brought into the same (China ware, Stone Bottles and Earthen Bottles excepted) the several Rates and Duties after mentioned, over and above all such Duties and Customs as are already payable, viz.

For all unglaz'd Tobacco Pipes, 12 d. for every Gross, and after that Rate for any greater or lesser quantity.

For all Glaz'd Tobacco Pipes, 1 s. 6 d. for every Gross.

For all Wares made of Earth or Stone, which shall be made, baked or burnt with fire, after the Rate of Ten Pounds for every hundred Pounds of the true and real value thereof.

For all sorts of Tobacco Pipes and Earthen-wares, not Manufactur'd in this Kingdom, and which shall be imported into the same; there shall be paid for Tobacco Pipes five Shillings per Grosse, and for such Stone or Earthen-ware imported, ten Pounds for every hundred Pounds of the real value.

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The Duties to be paid by the Maker.

That the Duties for the said Tobacco Pipes and Earthen-wares imported, be paid by the Importer: And if the said Wares shall be landed before they are Enter'd and the Duties paid, they shall be Forfeited and Lost; one Moiety to go to the King, and the other to the Seizer.

These Duties upon Glass, &c. to be under the Management of the Commissioners, for managing of the Duties on Glass-wares, &c. for the time, being who shall have Power to appoint inferior Officers under them, for the Purposes aforesaid.

That for adjusting the Value of such Goods as are charged by this Act, to pay the Duty *ad valorem*, the Value of such Wares shall be taken to be so much as such Commodities shall be worth to be sold, as soon as they are perfectly made, and fit for use.

And in case of dispute touching the Valuation between the Maker and the Officer: In all such Cases the Value shall be esteemed by the Affidavit of such Maker thereof, according to his or her usual Rate and Price of selling the same. Which Affidavit shall be made before any of his Majesties Justices of the Peace, to be delivered to the said Officers, who shall thereupon have Power by this Act (if he think the King to be apparently defrauded) to take the said Goods at the Value specified in the Affidavit, and twenty Pounds *per Cent.* more for his Majesties use, paying down ready Money to the Maker for the same. Which Money, so paid down shall be allowed in his Accounts, and the Goods to be sold for the Advantage of the King.

That all Makers of the said Manufactures, before the 20th of May, 1696. do give notice in Writing to the Commissioners or Officers appointed to Manage and Collect the said Duties, to be left where such Officer shall usually reside or execute his Trust, of the Place or Places where they make or burn the said Manufactures, with their Names and Places of abode respectively. In case of removal, they are to give the like Notice before they presume to make or burn any of the said Manufactures, in such new Place or Places. If they neglect to give notice as aforesaid, for every such Offence, they shall Forfeit twenty Pounds, half to the King, and half to him that that will sue for the same.

To prevent Frauds and Concealments, all Makers of the said Wares and Tobacco Pipes, as often as they shall set, charge or fill any Pot, Kiln, Furnace, Oven, or other Place for the baking, burning or finishing any of the said Wares; shall after the same is charged, set and filled, and before they shall uncover, open, draw or break Bulk, or remove any of the said Wares or Tobacco Pipes from the said Pots, Kilns, Furnaces, Ovens or Places of burning, shall give due Notice to such Officer as aforesaid, to be present at the uncovering, opening, &c. or examining of the said Pots, Kilns, &c. and shall not upon any pretence whatsoever, break, draw, &c. but in the presence of the said Officer, or without giving due Notice to him: Also the Maker shall give the said Officer a true Entry of the said Goods signed, containing the several and distinct kinds, numbers and quantities of the said Goods, and the real Value of such of them as are to pay by the Value. After the Wares are drawn from the fire as aforesaid, and put into any Ware-house or other place, they shall not be removed without Warrant or Permission signed by the Officer. Which Warrant the Officer is to give gratis, after the Duty to the King be first paid or secured.

That the Duties be paid down at the making of the Entry, as aforesaid, or to be Secured by Bond for the Payment thereof at 3 Months. But if the Duties be paid down at the time of Entry, as aforesaid, then there shall be an allowance for such prompt Payment, after the rate of ten Pounds *per Cent. per An.* for the said time of 3 Months.

For better discovery of Frauds, the Officer shall have free Ingress, Egress and Regress into all places where such Pipes or Wares are made or burnt, at all times, by Night or Day whensoever, and as long as the Fires shall be in, or the Makers and their Servants shall be at Work.

New Pipes and old Pipes, not to burnt or baked together in the same Kiln, Pot, &c.

If any of the said Wares upon drawing are broken, or otherwise made unfit for sale, no Duty shall be paid for the same, but the Officer shall see the same destroyed.

That if any Person shall export any of the Commodities charged by this Act, upon Oath that the Duties have been duly paid, and that they shall not be re-landed in any part of this Kingdom, the Duties so paid, shall be re-paid.

Nothing in this Act to extend to Bricks or Tyles used in Building.

That the first Buyers of Tobacco Pipes, shall pay and satisfy to the Makers the several Duties by this Act imposed upon Tobacco Pipes, in proportion to what they shall buy, over and above the usual Prices that have been paid for the same, within six Months last past. And in case of refusal or neglect to pay the said Duties, and upon complaint thereof upon Oath, the Justices of Peace at their Sessions may order Payment thereof: And in case of disobedience to such Order, they shall commit the Person so refusing, till he pay the said Duties, or cause the same to be levied by distress and sale of the Offenders Goods. Lastly, that the Makers of Tobacco Pipes, shall not be liable to pay the said Duties until three Months after the making of such Pipes, any thing in the Act to the contrary notwithstanding.

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